

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO**

In Re:

ATRIUM GROUP INC.

Debtor

§
§
§
§

Case No. 20-10804 AIH

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter 7 of the United States Bankruptcy Code was filed on 02/12/2020 . The undersigned trustee was appointed on 02/12/2020 .
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.
4. The trustee realized gross receipts of \$ 7,568.96

Funds were disbursed in the following amounts:

Payments made under an interim disbursement	0.00
Administrative expenses	13.26
Bank service fees	194.14
Other payments to creditors	0.00
Non-estate funds paid to 3 rd Parties	0.00
Exemptions paid to the debtor	0.00
Other payments to the debtor	0.00
Leaving a balance on hand of ¹	\$ 7,361.56

The remaining funds are available for distribution.

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. §326(a) on account of the disbursement of the additional interest.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

6. The deadline for filing non-governmental claims in this case was 09/30/2020 and the deadline for filing governmental claims was 09/30/2020 . All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$ 1,506.90 . To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$ 0.00 as interim compensation and now requests a sum of \$ 1,506.90 , for a total compensation of \$ 1,506.90 ². In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$ 0.00 , and now requests reimbursement for expenses of \$ 42.65 , for total expenses of \$ 42.65 ².

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 04/01/2023 By:/s/TRUSTEE VIRGIL E. BROWN, JR.
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

²If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D).

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Page: 1
Exhibit A

Case No: 20-10804 AIH Judge: Arthur I. Harris
Case Name: ATRIUM GROUP INC.
For Period Ending: 04/01/23

Trustee Name: TRUSTEE VIRGIL E. BROWN, JR.
Date Filed (f) or Converted (c): 02/12/20 (f)
341(a) Meeting Date: 03/23/20
Claims Bar Date: 09/30/20

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. office furniture	1,000.00	0.00		0.00	FA
2. office fixtures	Unknown	0.00		0.00	FA
3. OFFICE EQUIPMENT	1,000.00	0.00		0.00	FA
4. 2013 International Dump Truck	Unknown	0.00		0.00	FA
5. Caterpillar skid loader	0.00	0.00		0.00	FA
6. Cadillac Escalade- leased (u)	0.00	0.00		0.00	FA
7. Accounts Receivable	546,492.00	0.00		0.00	FA
8. Legal retainer (u)	0.00	6,471.18		6,471.18	FA
9. 2010 F 150 Financing overpayment (u)	0.00	50.42		50.42	FA
10. 2017 Chevy Financing overpayment (u)	0.00	1,042.36		1,042.36	FA
11. Tools and equipment (u)	Unknown	0.00		0.00	FA
12. 2009 Chevy Express Van (u)	1,500.00	0.00		0.00	FA
13. 2003 Chevy Box Truck (u)	300.00	0.00		0.00	FA
14. 2004 Chevy Box (u)	500.00	0.00		0.00	FA
15. 2009 Chevy HHR (u)	1,100.00	0.00		0.00	FA
16. 2010 Chevy HHR (u)	1,100.00	0.00		0.00	FA
17. Accounts Receivable-WELLS FARGO (u)	0.00	5.00		5.00	FA
Gross Value of Remaining Assets					
TOTALS (Excluding Unknown Values)	\$552,992.00	\$7,568.96		\$7,568.96	\$0.00
(Total Dollar Amount in Column 6)					

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

12/22 Spoke with atty for Key Bank (Kirk Roessler) several times. Bank has blanket lien on assets including trucks

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Page: 2
Exhibit A

Case No: 20-10804 AIH Judge: Arthur I. Harris
Case Name: ATRIUM GROUP INC.

Trustee Name: TRUSTEE VIRGIL E. BROWN, JR.
Date Filed (f) or Converted (c): 02/12/20 (f)
341(a) Meeting Date: 03/23/20
Claims Bar Date: 09/30/20

Estate was claiming. Bank to schedule an auction and maybe our trucks. I am trying to reach an agreement with attorney regarding the sale or will abandon rest of assets.

9/8/22 Discussing with Key Bank a possible sale of two trucks with no lien along with the bank's secured trucks

8/21 brian green, cpa preparing tax returns then we will submit final report

12/20 The order of abanondment appears to remove the remaining assets from the Trustee's administration. If so, it appears remaining assets are not property of the Estate. Counsel we were going to retain is reviewing the Order and will give us his opinion. Also, the attorney for the bank granted the Order was going to consult with his client. They may want us to sell their assets or may waive any interest and allow us to sell certain assets.

Initial Projected Date of Final Report (TFR): 12/30/21

Current Projected Date of Final Report (TFR): 03/30/23

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Page: 1
Exhibit B

Case No: 20-10804 -AIH
Case Name: ATRIUM GROUP INC.

Taxpayer ID No: *****3852

For Period Ending: 04/01/23

Trustee Name: TRUSTEE VIRGIL E. BROWN, JR.
Bank Name: Axos Bank
Account Number / CD #: *****2237 Checking Account (Non-Interest Earn

Blanket Bond (per case limit): \$ 1,337,000.00

Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD				0.00
06/20/20	10	g m financial	Payment from debtor	1229-000	1,042.36		1,042.36
06/20/20	9	wells fargo	Payment from debtor	1229-000	50.42		1,092.78
06/20/20	8	searby llp	LEGAL RETAINER RECEIVED	1229-000	6,471.18		7,563.96
03/03/21		Axos Bank	BANK SERVICE FEE	2600-000		7.54	7,556.42
03/12/21	002001	Insurance Partners Agency 2950 West Market St Akron, OH 44333	CHAPTER 7 BOND PREMIUM	2300-000		3.02	7,553.40
04/02/21		Axos Bank	BANK SERVICE FEE	2600-000		8.34	7,545.06
05/03/21		Axos Bank	BANK SERVICE FEE	2600-000		8.06	7,537.00
06/01/21		Axos Bank	BANK SERVICE FEE	2600-000		8.32	7,528.68
07/01/21		Axos Bank	BANK SERVICE FEE	2600-000		8.04	7,520.64
08/02/21		Axos Bank	BANK SERVICE FEE	2600-000		8.30	7,512.34
09/01/21		Axos Bank	BANK SERVICE FEE	2600-000		8.29	7,504.05
10/01/21		Axos Bank	BANK SERVICE FEE	2600-000		8.02	7,496.03
11/01/21		Axos Bank	BANK SERVICE FEE	2600-000		8.28	7,487.75
12/01/21		Axos Bank	BANK SERVICE FEE	2600-000		8.00	7,479.75
12/27/21	002002	Siebert Keck Insurance Partners 2950 West Market Street Akron, Ohio 44333	Chapter 7 bond premium Bond 3517690	2300-000		4.80	7,474.95
01/03/22		Axos Bank	BANK SERVICE FEE	2600-000		8.26	7,466.69
01/15/22	17	wells fargo	ACCOUNT RECEIVABLE	1221-000	5.00		7,471.69
02/01/22		Axos Bank	BANK SERVICE FEE	2600-000		8.25	7,463.44
03/01/22		Axos Bank	BANK SERVICE FEE	2600-000		7.44	7,456.00
04/01/22		Axos Bank	BANK SERVICE FEE	2600-000		8.23	7,447.77
05/02/22		Axos Bank	BANK SERVICE FEE	2600-000		7.96	7,439.81
06/01/22		Axos Bank	BANK SERVICE FEE	2600-000		8.21	7,431.60
07/01/22		Axos Bank	BANK SERVICE FEE	2600-000		7.94	7,423.66
08/01/22		Axos Bank	BANK SERVICE FEE	2600-000		8.20	7,415.46

Page Subtotals

7,568.96

153.50

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Page: 2
Exhibit B

Case No: 20-10804 -AIH
Case Name: ATRIUM GROUP INC.

Taxpayer ID No: *****3852

For Period Ending: 04/01/23

Trustee Name: TRUSTEE VIRGIL E. BROWN, JR.
Bank Name: Axos Bank
Account Number / CD #: *****2237 Checking Account (Non-Interest Earn

Blanket Bond (per case limit): \$ 1,337,000.00

Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
09/01/22		Axos Bank	BANK SERVICE FEE	2600-000		8.19	7,407.27
10/03/22		Axos Bank	BANK SERVICE FEE	2600-000		7.91	7,399.36
11/01/22		Axos Bank	BANK SERVICE FEE	2600-000		8.17	7,391.19
12/01/22		Axos Bank	BANK SERVICE FEE	2600-000		7.90	7,383.29
01/03/23		Axos Bank	BANK SERVICE FEE	2600-000		8.15	7,375.14
01/20/23	002003	Seibert Keck Insurance Partners 2950 West Market Street Akron, Ohio 44333	BOND PREMIUM	2300-000		5.44	7,369.70
02/01/23		Axos Bank	BANK SERVICE FEE	2600-000		8.14	7,361.56

COLUMN TOTALS	7,568.96	207.40	7,361.56
Less: Bank Transfers/CD's	0.00	0.00	
Subtotal	7,568.96	207.40	
Less: Payments to Debtors		0.00	
Net	7,568.96	207.40	
TOTAL - ALL ACCOUNTS	NET DEPOSITS	NET DISBURSEMENTS	ACCOUNT BALANCE
Checking Account (Non-Interest Earn - *****2237	7,568.96	207.40	7,361.56
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	7,568.96	207.40	7,361.56
 	=====	=====	=====
(Excludes Account Transfers)	(Excludes Payments To Debtors)	Total Funds On Hand	

Page Subtotals 0.00 53.90

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Date: April 01, 2023

Case Number: 20-10804 Claim Class Sequence

Debtor Name: ATRIUM GROUP INC.

Claims Bar Date: 09/30/20

Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
16 200 AFTFF03	Brian R Greene, CPA Colagiovanni & Greene 7840 Mayfield Road Chesterland, Ohio 44026	Administrative	Filed 03/30/23	\$2,835.00	\$0.00	\$2,835.00
BOND 025 BOND	Insurance Partners Agency 2950 West Market St Akron, OH 44333	Administrative	Filed 03/12/21	\$7.82	\$7.82	\$0.00
000004A 066 UPT	Ohio Department of Taxation Bankruptcy Division 150 E Gay Street 21st Floor Columbus, Ohio 43215	Priority	Filed 07/14/20	\$18,706.98	\$0.00	\$18,706.98
000006 066 UPT	Ohio Bureau of Workers' Compensation Legal Division Bankruptcy Unit PO Box 15567 Columbus, Ohio 43215-0567	Priority	Filed 07/20/20	\$622.38	\$0.00	\$622.38
000001 070 UC	Swift Financial LLC 625 Ride Pike Building E, Suite 207 Conshohocken, PA 19428	Unsecured	Filed 07/10/20	\$14,774.71	\$0.00	\$14,774.71
000002 070 UC	Highway Commercial Services, Inc. 1250 Walcutt Road Columbus, OH 43228	Unsecured	Filed 07/13/20	\$35,872.20	\$0.00	\$35,872.20
000003 070 UC	U.S. Bank NA dba Elan Financial Services Bankruptcy Department PO Box 5227 Cincinnati, OH 45201-5227	Unsecured	Filed 07/13/20	\$16,467.96	\$0.00	\$16,467.96
000005 070 UC	Tire and Wheel Service Center 6590 Mayfield Road Cleveland, OH 44124	Unsecured	Filed 07/20/20	\$5,317.69	\$0.00	\$5,317.69
000007 070 UC	Kurtz Bros. Central Ohio LLC 6055 A Westerville Road Westerville, OH 43081	Unsecured	Filed 07/24/20	\$123,777.04	\$0.00	\$123,777.04
000008 070 UC	United Rentals (N. America) Inc 6125 Lakeview Rd., Ste 300 Charlotte, NC 28269	Unsecured	Filed 07/24/20	\$0.00	\$0.00	\$0.00
000009 070 UC	Prospect Huron Pointe LLC James Sammon, KJK 1375 East 9th Street 29th Floor Cleveland, OH 44114	Unsecured	Filed 08/04/20 No amount claimed	\$0.00	\$0.00	\$0.00

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Date: April 01, 2023

Case Number: 20-10804 Claim Class Sequence

Debtor Name: ATRIUM GROUP INC.

Claims Bar Date: 09/30/20

Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
000010 070 UC	Early Bird Construction Inc 12835 Kenyon Drive Chesterland, OH 44026	Unsecured	Filed 08/17/20	\$11,400.00	\$0.00	\$11,400.00
000011 070 UC	Chardon Hills, LLC 30539 Pinetree Road Suite 227 Cleveland, OH 44124	Unsecured	Filed 08/26/20	\$2,155,557.00	\$0.00	\$2,155,557.00
000012 070 UC	United Rentals (North America), Inc. c/o Mark A. Kirkorsky, P.C. P.O. Box 25287 Tempe, AZ 85285	Unsecured	Filed 09/23/20	\$45,422.48	\$0.00	\$45,422.48
000013 070 UC	Caterpillar Financial Services Corp Stacy L Black 2120 West End Avenue Nashville, TN 37203	Unsecured	Filed 09/28/20	\$15,008.48	\$0.00	\$15,008.48
14B 070 UC	Henderson, Schmidlin & McGarry Co LPA	Unsecured	Filed 09/30/20	\$116,778.44	\$0.00	\$116,778.44
15B 070 UC	KeyBank National Association	Unsecured	Filed 09/30/20	\$1,075,693.32	\$0.00	\$1,075,693.32
4B 074 UFINE	Ohio Department of Taxation	Unsecured	Filed 07/14/20	\$3,338.23	\$0.00	\$3,338.23
000014A 999 SC	Henderson, Schmidlin & McGarry Co., Secured LPA 840 Brainard Road Highland Heights, OH 44143	Secured	Filed 09/30/20	\$21,864.99	\$0.00	\$21,864.99
000015A 999 SC	KeyBank National Association c/o Julie E Zdolshek 4910 Tiedman Road Brooklyn, Oh 44114	Secured	Filed 09/30/20	\$552,992.00	\$0.00	\$552,992.00
Case Totals:				\$4,216,436.72	\$7.82	\$4,216,428.90

Code #: Trustee's Claim Number, Priority Code, Claim Type

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 20-10804 AIH

Case Name: ATRIUM GROUP INC.

Trustee Name: TRUSTEE VIRGIL E. BROWN, JR.

Balance on hand	\$	7,361.56
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Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
000014A	Henderson, Schmidlin & McGarry Co., LPA	\$ 21,864.99	\$ 21,864.99	\$ 0.00	\$ 0.00
000015A	KeyBank National Association	\$ 552,992.00	\$ 552,992.00	\$ 0.00	\$ 0.00

Total to be paid to secured creditors	\$	0.00
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Remaining Balance	\$	7,361.56
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Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee Fees: TRUSTEE VIRGIL E. BROWN, JR.	\$ 1,506.90	\$ 0.00	\$ 1,506.90
Trustee Expenses: TRUSTEE VIRGIL E. BROWN, JR.	\$ 42.65	\$ 0.00	\$ 42.65
Accountant for Trustee Fees: Brian R Greene, CPA	\$ 2,835.00	\$ 0.00	\$ 2,835.00
Other: Insurance Partners Agency	\$ 7.82	\$ 7.82	\$ 0.00

Total to be paid for chapter 7 administrative expenses	\$	4,384.55
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Remaining Balance	\$	2,977.01
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Applications for prior chapter fees and administrative expenses have been filed as follows:

NONE

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$ 19,329.36 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000004A	Ohio Department of Taxation	\$ 18,706.98	\$ 0.00	\$ 2,881.15
000006	Ohio Bureau of Workers' Compensation	\$ 622.38	\$ 0.00	\$ 95.86
Total to be paid to priority creditors				\$ 2,977.01
Remaining Balance				\$ 0.00

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 3,616,069.32 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000001	Swift Financial LLC	\$ 14,774.71	\$ 0.00	\$ 0.00
000002	Highway Commercial Services, Inc.	\$ 35,872.20	\$ 0.00	\$ 0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000003	U.S. Bank NA dba Elan Financial Services	\$ 16,467.96	\$ 0.00	\$ 0.00
000005	Tire and Wheel Service Center	\$ 5,317.69	\$ 0.00	\$ 0.00
000007	Kurtz Bros. Central Ohio LLC	\$ 123,777.04	\$ 0.00	\$ 0.00
000009	Prospect Huron Pointe LLC	\$ 0.00	\$ 0.00	\$ 0.00
000010	Early Bird Construction Inc	\$ 11,400.00	\$ 0.00	\$ 0.00
000011	Chardon Hills, LLC	\$ 2,155,557.00	\$ 0.00	\$ 0.00
000012	United Rentals (North America), Inc.	\$ 45,422.48	\$ 0.00	\$ 0.00
000013	Caterpillar Financial Services Corp	\$ 15,008.48	\$ 0.00	\$ 0.00
14B	Henderson, Schmidlin & McGarry Co LPA	\$ 116,778.44	\$ 0.00	\$ 0.00
15B	KeyBank National Association	\$ 1,075,693.32	\$ 0.00	\$ 0.00
Total to be paid to timely general unsecured creditors				\$ 0.00
Remaining Balance				\$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$ 0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent.

Tardily filed general (unsecured) claims are as follows:

NONE

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 3,338.23 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
4B	Ohio Department of Taxation	\$ 3,338.23	\$ 0.00	\$ 0.00
Total to be paid to subordinated unsecured creditors				\$ 0.00
Remaining Balance				\$ 0.00